

281—100.2(78GA,ch1174) Definitions. For the purpose of this chapter, the following definitions apply.

“Capacity per pupil” means the sum of a school district’s property tax infrastructure capacity per pupil and the sales tax capacity per pupil.

“Conditional approval” means the awarding of a grant contingent upon the school district’s obtaining its local match if the local match has not been obtained at the time of the application.

“Department” means the department of education.

“Initiated” means that the board has taken formal action by board resolution on or after July 1, 2000, to submit a referendum to the voters; to use accumulated, unobligated funds; or to pursue other funding sources for the project that is the subject of the application.

“Innovative collaboration” means an activity jointly undertaken by the school district with one or more other school districts which is new to the school district and which has been implemented by no other or few other school districts.

“Local match percentage” means a percentage equivalent to either of the following, whichever is less:

1. Fifty percent.
2. The quotient of a school district’s capacity per pupil divided by the capacity per pupil of the school district at the fortieth percentile, multiplied by 50 percent, except that the percentage in this paragraph shall not be less than 20 percent. The school district with the lowest capacity per pupil in the state shall be the school district with the lowest percentile rank.

“Local match requirement” means the total investment of a project multiplied by the school district’s local match percentage. The source of the local match must be one or more of the following:

1. The issuance of bonds pursuant to Iowa Code section 298.18.
2. Local option sales and services tax for school infrastructure received pursuant to Iowa Code section 422E.3.
3. A physical plant and equipment levy pursuant to Iowa Code chapter 298.
4. Other moneys locally obtained by the school district for school infrastructure excluding other state or federal moneys.

“Program” means the school infrastructure program established in 2000 Iowa Acts, chapter 1174, section 27.

“Project” means a school infrastructure activity of one school district, or the school district’s portion of a school infrastructure activity in collaboration with one or more other public or private entities, that is one of the following:

1. Construction of a separate facility for an attendance center.
2. A grouping of school infrastructure activities at one or more attendance centers.

“Property tax infrastructure capacity per pupil” means the sum of a school district’s levies under Iowa Code sections 298.2 and 298.18 when the levies are imposed to the maximum extent allowable under law in the budget year divided by the school district’s basic enrollment for the budget year.

“Sales tax capacity per pupil” means the estimated amount of revenues that a school district receives or would receive if a local option sales and services tax for school infrastructure is imposed at 1 percent pursuant to Iowa Code section 422E.2, divided by the school district’s basic enrollment for the budget year. For the budget year beginning July 1, 2000, the school district’s actual enrollment shall be used in the calculation in place of the school district’s basic enrollment for the budget year.

“School budget review committee” means the committee established under Iowa Code section 257.30.

“School infrastructure” means one or more of the following activities initiated on or after July 1, 2000: purchasing, building, furnishing, reconstructing, repairing, improving or remodeling a schoolhouse or schoolhouses and additions to schoolhouses, gymnasium, field house, procuring a site or sites therefor, or purchasing land to add to a site already owned. “School infrastructure” does not include those activities related to stadiums, bus barns, a home or homes of a teacher or superintendent, procuring and improving a site for an athletic field, or improving a site already owned for an athletic field.

“Statewide average sales and services tax capacity per pupil” means the estimated sum of revenues that all school districts receive or would receive if a local option sales and services tax for school infrastructure is imposed at 1 percent pursuant to Iowa Code section 422E.2, divided by the sum of the basic enrollments in all school districts for the budget year. For the budget year beginning July 1, 2000, the actual enrollment in all school districts shall be used in the calculation in place of the basic enrollment in all school districts for the budget year.